

# RURAL AREA APPLICATION FOR B&O TAX CREDIT ON NEW EMPLOYEES 82.62 RCW

Application for tax credits must be made **before** the actual hiring of qualified employment positions. Positions hired after the end of the current calendar year are not considered for this credit. A new application must be submitted each calendar year that you project employment to increase over 15%. Credit for a position may not be received under both this program and the Software B&O Job Credit Program or the International Services Job Credit Program.

Name of Business		
Address		
City	State	Zip Code

2005
Name of Contact Person (all correspondence will be directed to this person)
( )
Telephone Number

Business Identification	
1. Department of Revenue Tax Reporting Account Number	<div style="display: flex; justify-content: space-around;"> <div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div></div> <div>-</div> <div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div></div> <div>-</div> <div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div></div> </div>
2. Department of Employment Security Identification Number	<div style="display: flex; justify-content: space-around;"> <div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div></div> <div>-</div> <div><div style="border: 1px solid black; width: 20px; height: 20px;"></div><div style="border: 1px solid black; width: 20px; height: 20px;"></div></div> </div>

Business Activity to be Conducted at This Business Facility																	
<p><i>If additional space is needed to answer questions 3, 4, or 5, please attach additional pages.</i></p> <p>3. Describe your manufacturing activity _____</p> <p>_____</p> <p>_____</p> <p>4. Describe your research and development activities, if applicable _____</p> <p>_____</p> <p>_____</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>5. Percentage of facility devoted to:</p> <table style="width: 100%;"> <tr> <td style="width: 80%;">Manufacturing</td> <td style="width: 20%; text-align: right;">%</td> </tr> <tr> <td>Research &amp; Development</td> <td style="text-align: right;">%</td> </tr> <tr> <td>Other (please explain)</td> <td style="text-align: right;">%</td> </tr> <tr> <td><b>Total</b> (should equal 100%)</td> <td style="text-align: right;">%</td> </tr> </table> </div> <div style="width: 48%;"> <p>6. Number of new employees at this facility:</p> <table style="width: 100%;"> <tr> <td style="width: 80%;">Manufacturing</td> <td style="width: 20%;"></td> </tr> <tr> <td>Research &amp; Development</td> <td></td> </tr> <tr> <td>Other</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td></td> </tr> </table> </div> </div> <p><i>If this business project received a New Manufacturing Sales Tax Deferral under RCW 82.61 (between 1985 and June 30, 1995), it does not qualify for this credit.</i></p> <p>7. Is the applicant engaged in the power and light business, other than in-house co-generation? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p>8. Does the applicant operate in other Washington locations? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p>		Manufacturing	%	Research & Development	%	Other (please explain)	%	<b>Total</b> (should equal 100%)	%	Manufacturing		Research & Development		Other		<b>Total</b>	
Manufacturing	%																
Research & Development	%																
Other (please explain)	%																
<b>Total</b> (should equal 100%)	%																
Manufacturing																	
Research & Development																	
Other																	
<b>Total</b>																	

General Information						
<p>9. Check one:</p> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%;"> <p>Business is New <input type="checkbox"/></p> <p>Business is Expanding <input type="checkbox"/></p> </div> <div style="width: 45%;"> <p>10. If this is to be a new facility, what is the estimated cost of the project?</p> <table style="width: 100%;"> <tr> <td>Cost of Structure</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td>Cost of Equipment</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;">\$ _____</td> </tr> </table> </div> </div>	Cost of Structure	\$ _____	Cost of Equipment	\$ _____	<b>Total</b>	\$ _____
Cost of Structure	\$ _____					
Cost of Equipment	\$ _____					
<b>Total</b>	\$ _____					

**Location of the Facility for Which Job Credits are Being Sought**

11. Check one:

Rural County ☐Community Empowerment Zone ☐

12. \_\_\_\_\_

County

13. \_\_\_\_\_

Street Address

City

State

Zip Code

**Employment Information for this Facility (Please complete attached worksheet.)**

14. Average number of FTEs for 2004

(Total from line 14(g) on the worksheet) .....

15. Average number of FTEs for 2004 multiplied by 1.15

(Total from line 15(b) on the worksheet) .....

16. Average number of FTEs for 2004

(Total from line 16(g) on the worksheet) .....



The total on line 16 must be equal to or greater than the total on line 15 to qualify for credit.

17. Estimated number of FTEs to be hired **after** date of this application and before 12/31/2005.....18. Number of employees indicated on line 17 to be paid wages **and** benefits **over** \$40,000 per year.....

A credit of \$4,000 will be given for employees with combined wages and benefits of **over** \$40,000 per year. A credit of \$2,000 will be given for employees with combined wages **under** \$40,000 per year.

19. Please estimate this facility's benefits as a percentage of wages .....

%

*Wages* means compensation paid to an individual for personal services, whether denominated as wages, salary, commission, bonus, or otherwise. The Department of Revenue shall use the same report the taxpayer provides to the Department of Employment Security, which is known as the Quarterly Employment Security Report, and only individuals listed in this report will be considered.

*Benefits* means compensation not paid as wages and includes social security, retirement, health care, life insurance, industrial insurance, unemployment compensation, vacation, holiday, sick leave, military leave, and jury duty. Benefits does not include any amount also reported as wages. The taxpayer shall provide such information to the department as necessary to calculate and verify benefit eligibility.

Name (please print)

Title

Signature

Date of Application

**NOTE:** The list of eligible areas is revised annually. Before making final investment or hiring decisions based on these programs, the business should call the Taxpayer Account Administration Division at (360) 902-7175 or visit our web site at <http://dor.wa.gov> to determine eligibility of the area.

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

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## WORKSHEET

*(Please return this with the application to the Department of Revenue)*

To obtain the average number of FTEs for the previous and current years, complete the following tables. The average number of FTEs for the current year must be 15% higher than the average number of FTEs for the previous year.

<b>14. Number of full time equivalents (FTEs) for 2004:</b>	
a. Quarter 1 .....	
b. Quarter 2 .....	
c. Quarter 3 .....	
d. Quarter 4 .....	
e. Total number of FTEs .....	
f. Divided by 4 .....	÷ 4
g. Average number of FTEs for 2004 .....	

*(Transfer this number to page 2,  
line 14 of the application )*

<b>15. Average Number of FTEs for 2004 Multiplied by 1.15</b>	
a. Multiply the total on line (g) by 1.15.....	x 1.15
b. Total.....	

*(Transfer this number to page 2,  
line 15 of the application )*

<b>16. Estimated Number of FTEs for 2005.</b>	
a. Quarter 1 .....	
b. Quarter 2 .....	
c. Quarter 3 .....	
d. Quarter 4 .....	
e. Total number of FTEs .....	
f. Divided by 4 .....	÷ 4
g. Average number of FTEs for 2005 .....	

*(Transfer this number to page 2,  
line 16 of the application )*

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